



HARMONIZED SYSTEM
COMMITTEE

-
24th Session
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NC0122E1

O. Eng.

Brussels, 4 August 1999.

CLASSIFICATION OF BITTER LIMES REFERRED TO AS "CITRUS LATIFOLIA" :
RESERVATION BY THE UNITED STATES

(Item VII.3 on Agenda)

Reference documents :

41.473 (RSC/16)	42.103 (HSC/21)
41.580, Annex B/18 (RSC/16 – Report)	42.104 (HSC/21)
41.819 (RSC/17)	42.100, Annex F/3 (HSC/21 - Report)
41.920, Annex B/1 (RSC/17 – Report)	42.439 (HSC/22)
42.077 (HSC/21)	42.750, Annex G/13 (HSC/22 – Report)

I. BACKGROUND

1. At its 22nd Session in November 1998, the Harmonized System Committee re-examined the classification of limes referred to as *Citrus latifolia* ("Persian" or "Tahiti" or "Bearss" limes).
2. After discussion, the Committee decided, by 22 votes to 8, that *Citrus latifolia* should be classified in subheading 0805.90 in terms of the current legal texts.
3. By its letter of 29 January 1999, the US Administration asked the Secretary General of the WCO to refer the Committee's decision to the Council, in accordance with the provisions of Article 8.2 of the HS Convention.
4. The Council, at its 93rd/94th Sessions in June 1999, considered the US reservation and it decided to refer the question of the classification of limes referred to as *Citrus latifolia* back to the Committee for re-examination.
5. On 13 July 1999, the Secretariat received the following Note from the US Administration putting forward arguments in support of the reservation it had entered in respect of the decision of the Harmonized System Committee (22nd Session) concerning the classification at issue.

File No. 2695

II. NOTE FROM THE US ADMINISTRATION

6. "At its 21st and 22nd Sessions, the Committee examined the classification of certain bitter limes which are traded under the names Tahiti, Persian or Bearss. The competing provisions are subheading 0805.30, which provides for "lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus aurantifolia*)," and subheading 0805.90, which provides for other fresh or dried citrus fruit. The Committee decided, by 22 votes to 8, that the limes at issue are classified in subheading 0805.90. (Annex G/13, Doc. 42.750). The United States filed a reservation against this decision. The basis for our reservation is set forth below.
7. The issue presented is whether the bitter limes in question fall within the species *aurantifolia*. If the limes are covered by the species *aurantifolia*, they are classified in subheading 0805.30. If they are outside the scope of *aurantifolia*, the limes are classified in subheading 0805.90.
8. As the Secretariat points out in document 42.439, the evidence submitted on this point is the subject of controversy. Under a taxonomic system authored by C. Swingle, the limes at issue fall within the species *aurantifolia*. However, under a taxonomic system authored by T. Tanaka, these limes fall within the species *latifolia*. The difference in taxonomic designation arises from the fact that under Tanaka's system species rank is conferred on citrus hybrids.
9. The United States position is that the system authored by Swingle should be employed for purposes of classification in subheading 0805.30 because it is generally accepted in the scientific community. By contrast, the system authored by Tanaka should not be employed because it has not been accepted in the scientific community. In paragraphs 4 through 10 of Doc. 42.104, the United States provided specific examples from the scientific literature to substantiate these conclusions. Thus, based on the most widely accepted scientific evidence, the limes in question are classified in subheading 0805.30.
10. The study conducted by the Secretariat supports the United States position. In paragraph 9 of document 42.439, the Secretariat advises that it has received information from the Leiden University indicating that "there is general botanical consensus that Swingle's system is to be preferred to that of Tanaka." In paragraph 10, the Secretariat further advises that the Faculty of Agronomic Sciences in Gembloux has indicated that the "general view [is] to regard limes as belonging to the species *aurantifolia* L." Based on this information, all limes, including those in question, should be classified in subheading 0805.30.
11. The reasons advanced for classification in subheading 0805.90 do not appear to be well supported. One conclusion was that the "designations by Tanaka were the most recent and widely accepted." (Paragraph 2, Annex G/13, Doc. 42.750). This conclusion is at odds with the information received by the Secretariat.
12. Another view was that "it would be risky to regard the species *latifolia* as covered by the species *aurantifolia* since the former could also designate non-commercial citrus fruit very different from limes." (Paragraph 2, Annex G/13, Doc. 42.750). We must point out that under our approach this would not be an issue since there is no distinct species *latifolia* under Swingle's system.

13. One administration “argued that the developers of the HS had clearly demonstrated that hybrid products such as *Citrus latifolia* should be classified separately from the non-hybrid products in the Harmonized System.” A second administration contended that “when the developers of the HS introduced a separate reference in the HS for *Citrus aurantifolia* in subheading 0805.30 they wanted to limit the scope of that subheading.” (Paragraphs 2-3, Annex G/13, Doc. 42.750). However, no citation to the history, legal texts or Explanatory Notes was made in support of these statements.
14. With regard to the history, the Secretariat recalls that the reference to *aurantifolia* was added at the suggestion of the Delegate of Austria and that “[n]o reasons were found for this proposal.” (Paragraph 9, Doc. 42.077).
15. There is no evidence in the legal texts and the Explanatory Notes that the drafters intended to distinguish between two categories of limes. Subheading 0805.30, which covers both lemons and limes, is the only subheading within heading 08.05 that makes reference to scientific names. It is logical to assume that the scientific names were intended simply as a means to distinguish lemons from limes.
16. Finally, notwithstanding the information received from the Leiden University and the Faculty of Gembloux, the Secretariat seeks confirmation that the species *aurantifolia* covers hybrids such as the Persian, Tahiti or Bearss lime. (Paragraphs 12, 14-18, Doc. 42.439). The attached excerpt from the McGraw-Hill Encyclopedia makes it explicit that *Citrus aurantifolia* covers limes such as the Tahiti and Bearss lime.

Conclusion

17. Based on the most widely accepted scientific evidence, the products at issue are encompassed by the species *aurantifolia*. Any other conclusion is not in accordance with the views of the leading authorities in this area. Therefore, the bitter limes at issue are properly classified in subheading 0805.30.”

“Lime (botany) (Copyright – 1995 McGraw-Hill Inc)

18. An acid citrus fruit, *Citrus aurantifolia*, usually grown in tropical or subtropical regions because of its low resistance to cold. The two principal groups of lime are the West Indian or Mexican and the Tahiti or Bearss. The West Indian lime is a medium-sized, spreading tree with numerous willowy branches densely armed with short, stiff spines. Flowers are small and flowering occurs throughout the year, but mainly in the spring. The fruit is very small (walnut size) and strongly acid, and drops when fully coloured. The West Indian lime is more sensitive to cold than the Tahiti lime, which is a more vigorous tree, bearing fruits of lemon size. The Tahiti lime is seedless and its aroma is less pronounced.
19. The limes are believed to have originated in northeastern India or adjoining portions of Burma or northern Malaysia. It probably was introduced into Europe by the Arabs and was brought to the Americas by the Spanish and Portuguese explorers in the sixteenth century. It escaped cultivation and became feral in parts of the West Indies, some Caribbean countries, and southern Florida.

20. Except in the United States, the commercial lime industry is restricted to the West Indian group, which has a high total heat requirement for good-sized fruit. The major producing areas are Indian, Mexico, Egypt, and the West Indies. Plantings are scattered and production statistics uncertain.
21. Commercial production of the Tahiti lime is more recent and largely confined to the United States. It is grown mainly in Florida, with some plantings in the warmer areas of southern California. A little over half of the crop is processed, with the remainder utilized fresh. Fruits are harvested before turning yellow because they have aroma and storage life. See FRUIT; FRUIT, TREE.

R.K. Soost"

III. SECRETARIAT COMMENTS

22. At its 21st Session in March 1998, the Committee held a preliminary exchange of views on the classification of "Persian" or "Tahiti " or "Bearss " limes which are also referred to as "*Citrus latifolia*".
23. The question was submitted by the Mexican Administration which argued that *Citrus latifolia* was a species quite distinct from *Citrus aurantifolia* specified in subheading 0805.30 and should, therefore, be classified in subheading 0805.90. In support of this argument, the Mexican Administration referred to the study by taxonomist Tanaka who identified the species *Citrus latifolia* to cover the hybrid limes. The Mexican Administration also proposed a separate subheading for *Citrus latifolia* as it was a very important item of trade.
24. The US Administration, on the other hand, argued that *Citrus latifolia* (Persian, Tahiti or Bearss limes) was clearly covered by the species *Citrus aurantifolia* as indicated by the taxonomist Swingle and should therefore be classified in subheading 0805.30. According to the US, Swingle's system of taxonomic designations, being more recent compared to Tanaka's system, is generally accepted in the scientific community and, therefore, should be accepted for HS purposes.
25. The Committee agreed to re-examine the question at its 22nd Session on the basis of further studies to be made by the Secretariat on taxonomic designations for limes.
26. When this question was re-discussed at the Committee's 22nd Session, the Delegate of Mexico reiterated her Administration's views raised at the 21st Session that *Citrus latifolia* was quite distinct from *Citrus aurantifolia* and that it should be classified in subheading 0805.90 in the present Nomenclature. It was also referred to the technical information submitted by the Mexican Administration, which indicated that the taxonomic designations by Tanaka were the most recent and widely accepted, and should form the basis for HS classifications.
27. The Delegate of the United States, on the other hand, stated that there was agreement in the scientific community that the term *aurantifolia* covered the limes in question. The taxonomist Tanaka was therefore alone in believing that there existed a species *latifolia*, which covered limes. The taxonomic system developed by Swingle should be adopted for purposes of classification under the HS because it has traditionally been regarded as the most authoritative. Under Swingle's system, Tahiti limes are embraced within the species *aurantifolia*.

28. In the Secretariat's view, it still seems that the question to be answered is whether the limes known as "Persian, Tahitian or Bearss limes" should be regarded as a separate species being distinct from the species named "Citrus aurantifolia". The answer seems to depend on which biological taxonomy is adopted.
29. This view is also confirmed by "Citrus of the World", a handbook issued by the French National Institute of Agronomical Research, where the following introductory statement is given :

"Citrus belongs to a group of plants that botanists and horticulturists have tried to classify, over the past three centuries, into coherent species and genera. Various attempts were made to organize what is now appearing as a pool of complex genetic diversity. Being also a social and cultural crop, countless vernacular names, resulting from oral tradition, were bestowed to citrus varieties and cultivars.

Furthermore as one of the major fruit commodity in modern agricultural production more an increased number of citrus cultivars are presently identified under brand names. No wonder therefore that today's visitors of the Hesperids Garden confront difficulties of identification !

The present handbook is an outcome of the close collaboration recently established among various national citriculturists and pomologists. It is aimed at proposing a first step of standardization and classification of the citrus fruits, within the framework of the Japanese Tanaka system. Although far from being unanimously accepted, the latter has the advantage of proposing more detailed descriptions. An equivalence is given with the more synthetic American classification of Swingle for easing the access to this document.

The various tables are sorting out the varieties by alphabetical order with official and sometimes conventional spellings, and corresponding binomial Latin labellings proposed by Tanaka, when available. A synthetic presentation of numerous citrus hybrids is also proposed."

30. An extract of the above-mentioned tables clearly indicates the differences between the Tanaka Names and the Swingle Names :

Citrus classification

Tanaka Name

Citrus aurantifolia (Christm.) Swing.
Citrus bergamia Risso & Poit
Citrus davaoensis Tan.
Citrus excelsa Wester
Citrus hyalopulpa Tan.
Citrus javanica Blume
Citrus latifolia Tan.
Citrus limettioides Tan.
Citrus longispina Wester
Citrus macrophylla Wester
Citrus montana Tan.
Citrus obversa Hassk.
Citrus ovata Hassk.
Citrus papaya Hassk.
Citrus pennivesiculata (Lush.) Tan.
Citrus pseudolimonum Wester
Citrus webberii Wester

Swingle Name

Citrus aurantifolia
Citrus aurantifolia
Citrus aurantifolia
Citrus aurantifolia
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31. In this connection, the Secretariat would like to point out that when the decision regarding the classification of the product in question was taken at the 22nd Session of the Harmonized System Committee, the Committee did not say explicitly which taxonomic system, namely Swingle system or Tanaka system, should be employed. The Committee took a decision in terms of the current legal texts.

IV. CONCLUSION

32. The Committee is invited to re-examine the appropriate classification of limes referred to as *Citrus latifolia* ("Persian" or "Tahiti" or "Bearss" limes), taking into account the comments of the US Administration in paragraphs 6 to 21 above and the comments of the Secretariat in paragraphs 22 to 31.
33. It is also invited to decide what further action to be taken to reflect the Committee's decision. In this context, the Committee is reminded that the Harmonized System Committee, at its 23rd Session (May 1999), decided to amend the Nomenclature to group limes (*Citrus aurantifolia*, *Citrus latifolia*) in a single subheading (see Doc. NC0090E2, Annex F/1, paragraphs 79 to 83) (HSC/23 – Report.)
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